



Rules and Ancillary Document Review Checklist
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title):

ETA 054.12.211 Flying instructions, airplane rentals, and use tax liability
ETA 182.08.106 Collection of retail sales tax on casual sales of motor vehicles
ETA 356.12.211 Use tax: Rentals put to personal use
ETA 379.12.165 Laundry equipment used in facilitating sales
ETA 440.12.178 Use tax on property acquired by inheritance

Date last adopted:

ETA 054—July 15, 1966
ETA 182—December 31, 1992 (Revised)
ETA 356—June 5, 1970
ETA 379—June 19, 1970
ETA 440—October 15, 1971

Reviewer: **Alan R. Lynn**

Date review completed: **September 14, 2000**

Is this document being reviewed at this time because of a taxpayer or business association request? (If “YES”, provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request). **YES** ☐ **NO** ☒

Type an “x” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Explain the goal(s) and purpose(s) of the document:

ETAs 054 and 356 explain that the intervening use by the owner of property that is at all times available for lease or rental is subject to the use tax.

ETA 182 explains the seller’s responsibility to collect retail sales tax on casual sales of motor vehicles.

ETA 379 explains that the use of property to operate a business while trying to sell the business is a taxable intervening use of the property.

ETA 440 explains that the use tax applies to inherited property if the testator had not previously paid retail sales tax on the purchase of the property.

**2. Need:**

YES	NO	
X		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	X	Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?
	X	Have the laws changed so that the document should be revised or repealed? (If the response is "yes" that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
X		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the recommendation must be to repeal the document.)

Please explain.

These documents provide detailed tax-reporting guidance that is not otherwise provided in the statutes or documents issued by the Department.

3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete

Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
		Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
		Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
X		Should this ancillary document be incorporated into a rule?
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now



		provided in this document?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

The information provided in these documents should be incorporated into WAC 458-20-178 (Use tax).

4. Clarity and Effectiveness:

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?

Please explain.

These documents are clear, concise, and providing the results they were originally intended to provide. This information can be more effective if it is incorporated into a revised and more comprehensive Rule 178.

5. Intent and Statutory Authority:

YES	NO	
X		Does the Department have sufficient authority to adopt this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed to implement ?) If “no”, identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	X	Is there a need to recommend legislative changes to the statutes being implemented by this document?

Please explain.

RCW 34.05.230 encourages state agencies to advise the public of current opinions and approaches through interpretive and policy statements (e.g., ETAs).



6. Coordination: Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain.

The Department is responsible for administering the tax law in the situations addressed in these documents.

7. Cost: When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer “yes” only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)

Please explain.

These are interpretive statements that do not impose administrative burdens on taxpayers that are not already imposed by law.

8. Fairness: When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?

Please explain.

9. LISTING OF DOCUMENTS REVIEWED: (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, ancillary documents, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented: **With respect to casual sales of vehicles (ETA 182):**

- **RCW 82.04.040 “Sale,” “casual or isolated sale”**
- **RCW 82.04.220 Business and occupation tax imposed**
- **RCW 82.08.020 Tax imposed—Retail sales . . .**



- **RCW 82.08.0251 Exemptions—Casual and isolated sales**
- **RCW 82.08.050 Buyer to pay, seller to collect tax . . .**
- **RCW 82.12.045 Collection of tax on motor vehicles by county auditor or director of licensing—Remittance**

With respect to the intervening use of property held for lease, rental, or sale (ETA 054, 356, & 379)

- **RCW 82.12.010(2) Definition of “Use”**
- **RCW 82.12.020 Use tax imposed**

With respect to property acquired by inheritance (ETA 440):

- **RCW 82.04.050 “Sale at retail,” “retail sale”**
- **RCW 82.08.020 Tax imposed—Retail sales . . .**
- **RCW 82.12.020 Use tax imposed**
- **RCW 82.12.0252 Exemptions—Use of tangible personal property upon which tax has been paid . . .**

Ancillary Documents (i.e., ETAs, PTBs, and ADs):

Court Decisions:

Board of Tax Appeals Decisions (BTAs):

Administrative Decisions (e.g., WTDs):

Attorney General’s Opinions (AGOs):

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

10. Review Recommendation:

_____ Amend

_____ Repeal

_____ Leave as is

_____ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)

 X Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)



Explanation of recommendation: (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.)

These documents provide tax-reporting information that should be incorporated into WAC 458-20-178 (Use tax).

11. Manager action: Date: _____

_____ Reviewed recommendation _____ Accepted recommendation

_____ Returned for further action

Comments: